IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE HARUN-UL-RASHID

THURSDAY, THE 2ND AUGUST 2007 / 11TH SRAVANA 1929

TRC.No. 281 of 2000

TA.232/1999 of THE KERALA SALES TAX APPELLATE TRIBUNAL, ADDL. BENCH, ERNAKULAM.
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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA,
REPRESENTED BY DUPUTY COMMISSIONER OF LAW,
COMMERCIAL TAXES, ERNAKULAM.

BYSENIOR GOVERNMENT PLEADER SRI,. MUHAMMED RQFIQ.

RESPONDENT/APPELLANT/ASSESSEE:

M/S. MEKKATTIL GLASS HOUSE,
KOOTHATTUKULAM.

THIS TAX REVISION CASE HAVING BEEN FINALLY HEARD ON 02/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & HARUN-UL-RASHID, J.

T.R.C. No. 281 of 2000

Dated this the 2nd day of August, 2007.

O R D E R

H.L.Dattu, C.J.

The revenue, being aggrieved by the orders passed by the Sales Tax Appellate Tribunal in T.A.No.232 of 1999 has filed the present revision petition under Section 41 of the Kerala General Sales Tax Act. The assessment year in question is 1996-1997.

2. The revenue has raised the following issues for our consideration and decision. The same are as under:

> " Is not the Tribunal in error in construing the scope and purport of Section 5 (1) (vi) of the KGST Act? Is there any warrant under the said section to exclude the tax collection at the earlier point in the matter of computation of taxable turnover for exigibility to value added tax?"

3. The issues so raised by the revenue are no more debatable in view of what has been stated by this Court in the case of **State of Kerala V. The Chemmannur Distributors, Thrissur (TRC 222 of 1999)**. In the aforesaid decision, this Court has held as under.

> "After hearing counsel on both sides, we are of the view that the view taken by the Tribunal is correct. According to us, the same interpretation as given by the decision reported

in Deputy Commissioner of Sales Tax V. Canara Workshop Limited-1995 S.T.C. 507 has to be given in this case.

In the above view of the matter, we confirm the order passed by the Tribunal. T.R.Cs. are dismissed."

4. Following the observations made by this Court, this Tax Revision Case is disposed of. The questions of law framed by the revenue are answered against the revenue and in favour of the assessee.

Ordered accordingly.

(H.L.DATTU)
CHIEF JUSTICE

(HARUN-UL-RASHID)
JUDGE

MS/DK